

CITY OF LEBANON  
INCOME TAX DEPARTMENT  
50 S. BROADWAY  
LEBANON, OH 45036-1777  
TEL: (513) 933-7205  
FAX: (513) 228-3902  
[www.lebanonohio.gov](http://www.lebanonohio.gov)

FORM IR



2017

INCOME TAX RETURN FOR THE CALENDAR YEAR 2017  
DUE ON OR BEFORE APRIL 17, 2018  
FILING IS REQUIRED EVEN IF YOU HAVE NO INCOME AND NO TAX IS DUE

CHECK THE APPROPRIATE BOX

- ☐ FULL YEAR RESIDENT  
☐ PART YEAR RESIDENT  
DATES: FROM \_\_\_\_\_ TO \_\_\_\_\_  
☐ NON RESIDENT  
☐ RETIRED, NO TAXABLE INCOME

CHECK FILING STATUS

- ☐ SINGLE  
☐ MARRIED

|                        |                                 |
|------------------------|---------------------------------|
| SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER |
|------------------------|---------------------------------|

NAME AND ADDRESS

CHARGE CARD INFORMATION

☐ ☐

Card # (16 digits) \_\_\_\_\_

Exp. Date \_\_\_\_\_

Security Code \_\_\_\_\_

Total Amount Authorized \$ \_\_\_\_\_

Signature \_\_\_\_\_

Daytime Phone # ( \_\_\_\_\_ ) \_\_\_\_\_

FRONT PAGE OF FEDERAL 1040, ALL APPROPRIATE W-2'S, FEDERAL SCHEDULES AND EXPLANATION MUST BE ATTACHED

To complete using online tool go to:  
[www.lebanonohio.gov](http://www.lebanonohio.gov)

1. Total qualifying wages from Worksheet A, column 2 .... Number of W-2's attached ..... 1 \_\_\_\_\_
2. Total other taxable income from Worksheet B, Line 9 (Attach Federal 1040 Schedules) ..... 2 \_\_\_\_\_
3. Total Income (Add Lines 1 and 2) ..... 3 \_\_\_\_\_
4. Lebanon Income Tax Liability - Multiply Line 3 by 1% ..... 4 \_\_\_\_\_
5. A. Lebanon Tax Withheld (Worksheet A, Column 5) ..... A \_\_\_\_\_  
B. Credit for Other City Tax Withheld (MAX CREDIT 1/2% Worksheet A, Column 8) ..... B \_\_\_\_\_  
C. 2017 Estimated Tax Payments to Lebanon ..... C \_\_\_\_\_  
D. Prior Year overpayments ..... D \_\_\_\_\_
- 5E. TOTAL CREDITS. Add Lines 5A, 5B, 5C and 5D ..... 5E \_\_\_\_\_
6. If Line 4 is greater than Line 5E enter your balance due here (if less than \$10.00 enter \$0.00) ..... 6 \_\_\_\_\_
7. If Line 5E is greater than Line 4 enter your overpayment here (if less than \$10.00 enter \$0.00) ..... 7 \_\_\_\_\_  
Amount to be REFUNDED \_\_\_\_\_ or CREDITED TO NEXT YEAR \_\_\_\_\_
8. **PENALTY \$** \_\_\_\_\_ **INTEREST \$** \_\_\_\_\_ **LATE FILING FEE \$** \_\_\_\_\_ ..... 8 \_\_\_\_\_
9. **TAX DUE** (Add Line 6 and Line 8) ..... 9 \_\_\_\_\_  
**No Tax, Refund or Credit of \$10.00 or Less Shall Be Collected, Refunded or Credited.**

DECLARATION OF ESTIMATED TAX DUE FOR TAX YEAR 2018

MANDATORY IF LIABILITY IS \$200.00 OR MORE

10. Total Estimated Income Subject to Tax \$ \_\_\_\_\_ Multiply by 1% for Estimated Tax Liability ..... \$ \_\_\_\_\_
11. Less Expected Tax Credits  
A. Lebanon Tax Withheld ..... \$ \_\_\_\_\_  
B. Tax Paid to Other Cities not to exceed 1/2% ..... \$ \_\_\_\_\_  
C. Overpayment from Prior Year ..... \$ \_\_\_\_\_  
D. TOTAL CREDITS ..... 11D \$ \_\_\_\_\_
12. NET ESTIMATED TAX DUE: Line 10 minus Line 11D. If less than \$200.00, enter \$0.00 ..... 12 \$ \_\_\_\_\_
13. AMOUNT PAID WITH THIS DECLARATION: Line 12 x 25% ..... 13 \$ \_\_\_\_\_
- \*Subsequent estimated payments are due by the 15th of June, September and January. COUPONS AVAILABLE ONLINE [www.lebanonohio.gov](http://www.lebanonohio.gov)
14. **TOTAL AMOUNT DUE:** Line 9 plus Line 13 (Make check payable to City of Lebanon) ..... 14 \$ \_\_\_\_\_

- ☐ I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE, AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES, (WITH THE EXCEPTION THAT DEFERRED INCOME MUST BE REPORTED FOR CITY INCOME TAX PURPOSES). IF RETURN IS NOT SIGNED, THIS IS NOT A LEGAL FINAL RETURN. TAXPAYER AND SPOUSE MUST SIGN, EVEN IF ONLY ONE HAS INCOME.
- ☐ CHECK BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR PREPARER.

Signature of Taxpayer or Agent

Date

Preparer's Signature

Date

Signature of Spouse

Date

Preparer's Address

Phone

Telephone Number

E-mail

**WORKSHEET A: W-2 INCOME (Attach ALL W-2's, Federal Form 2106 or 2106 EZ and Federal Schedule A)**

| COLUMN 1                  | COLUMN 2                           | COLUMN 3                                  | COLUMN 4                               | COLUMN 5             | COLUMN 6                | COLUMN 7         | COLUMN 8                |
|---------------------------|------------------------------------|---|--|----------------------|-------------------------|------------------|-------------------------|
| CITY OF EMPLOYMENT OR TWP | QUALIFYING WAGES (TYPICALLY BOX 5) | 2106 EXPENSES (2106 EXP – 2% OF FED AGI)* | TAXABLE QUALIFYING WAGES COL 2 – COL 3 | LEBANON TAX WITHHELD | OTHER CITY TAX WITHHELD | 1/2% OF COLUMN 4 | LESSER OF COLUMN 6 OR 7 |
|                           |                                    |   |  |                      |                         |                  |                         |
|                           |                                    |   |  |                      |                         |                  |                         |
|                           |                                    |   |  |                      |                         |                  |                         |
|                           |                                    |   |  |                      |                         |                  |                         |
| <b>TOTALS</b>             |                                    |   |  |                      |                         |                  |                         |
| ENTER ON                  |                                    |   | PAGE 1 LINE 1                          | PAGE 1 LINE 5A       |                         |                  | PAGE 1 LINE 5B          |

\* When reducing taxable income earned in another city by allowable 2106 expenses, the credit for other city tax withheld must also be reduced.

**WORKSHEET B: OTHER LEBANON INCOME**

(Attach all Federal Schedules and if income is taxed by other cities, attach copies of the other city returns)

|   |  |
|---|--|
| 1. Proprietorship Income-Schedule C or C-EZ   |  |
| Business Name/Address:  |  |
| 1A. Adjusted Net Income/(loss) from Schedule C  |  |
| 1B. Percentage allocable to Lebanon: Residents enter 100%; Non-residents use the % earned within Lebanon City Limits. |  |
| 1C. Lebanon Income  |  |
| 2. Rental Income/(loss); Royalty Income/(loss)-Schedule E   |  |
| 3. Partnership Income/(loss) - Schedule K-1   |  |
| 4. Ordinary Income/(loss) - Form 4797 - Capital Gains are NOT taxable   |  |
| 5. Other Income/(loss) - Schedule F, Trust and/or Estate  |  |
| 6. Total Net Profit or Loss (Add Lines 1C through 5)  |  |
| 7. Gambling and Lottery Winnings - Form W-2G  |  |
| 8. Other Income: Commissions, Tips, Director's fees, Misc. Income, Etc. (Fed 1040 Line 21)                            |  |
| 9. TOTAL OTHER INCOME [Add Line 6 (If less than zero enter \$0.00) plus Line 7 and Line 8]                            |  |

Net loss from a business activity cannot be used to offset wage earnings.

No prior Year Carryover Loss Allowed Effective Tax Year 2007. Beginning tax year 2017 the Net Operating Loss may be carried forward for up to 5 years.

**WORKSHEET C: PART YEAR RESIDENT CALCULATION**

TO BE USED BY PART YEAR RESIDENTS ONLY -

| COLUMN 1                  | COLUMN 2             |                      | COLUMN 3              |                 |              | COLUMN 4                              | COLUMN 5                       | COLUMN 6                 | COLUMN 7   |
|---------------------------|----------------------|----------------------|-----------------------|-----------------|--------------|---------------------------------------|--------------------------------|--------------------------|--|
| CITY OF EMPLOYMENT OR TWP | DATES WAGES EARNED   |                      | WORK DAY CALCULATIONS |                 |              | QUALIFYING WAGES (TYPICALLY BOX 5)*** | LEBANON WAGES** COL 4 X COL 3C | WORK CITY TAXES WITHHELD | WORK CITY TAXES WITHHELD WHILE LEBANON RESIDENT COL 6 X COL 3C |
|                           | FROM DATE MM/DD/2017 | THRU DATE MM/DD/2017 | A. TOTAL DAYS         | B. LEBANON DAYS | C. LEB % B/A |                                       |                                |                          |  |
|                           |                      |                      |                       |                 |              |                                       |                                |                          |  |
|                           |                      |                      |                       |                 |              |                                       |                                |                          |  |
|                           |                      |                      |                       |                 |              |                                       |                                |                          |  |
|                           |                      |                      |                       |                 |              |                                       |                                |                          |  |
| <b>TOTALS</b>             |                      |                      |                       |                 |              |                                       |                                |                          |  |
| ENTER ON                  |                      |                      |                       |                 |              |                                       | WKSHT A Col 2                  |                          | WKSHT A Col 6  |

\*\* All Income earned in Lebanon is fully taxable regardless of residency.

\*\*\*2106 Expenses must be pro-rated using the same % as the Lebanon wage proration.